



General Assembly

Substitute Bill No. 350

February Session, 2010

* ____SB00350ET____031710____ *

AN ACT CONCERNING SATELLITE TELEVISION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-258 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2010, and*
3 *applicable to quarterly periods commencing on and after July 1, 2010*):

4 (a) Each person included in section 12-256 shall be taxed upon the
5 amount of the gross earnings in each quarterly period from the lines,
6 facilities, apparatus and auxiliary equipment operated by it in this
7 state, or from the transmission of video programming by satellite or by
8 a certified competitive video service provider to subscribers in this
9 state, as the case may be, at the rates provided in this section.

10 (b) Gross earnings for any quarterly period, for the purposes of
11 assessment and taxation, shall be as follows: In the case of a person
12 carrying on the business wholly within the limits of this state, the
13 entire amount of the gross earnings subject to the tax imposed under
14 section 12-256; in the case of a person also carrying on the business
15 outside of this state, a portion of the entire amount of the gross
16 earnings subject to the tax imposed under section 12-256 apportioned
17 to this state as follows: (1) In the case of a person operating a
18 community antenna television system, such portion of the total gross
19 earnings from the lines, facilities, apparatus and auxiliary equipment
20 operated by it as is represented by the total number of miles of lines

21 operated by such person within this state on the first day and on the
22 last day of such quarterly period to the total number of miles of lines
23 operated by such person both within and without the state on said
24 dates; (2) in the case of a person operating a business that provides
25 one-way transmission to subscribers of video programming by
26 satellite, such portion of the total gross earnings from the transmission
27 to subscribers in this state as is represented by the total number of
28 subscribers served by such person within this state on the first day and
29 on the last day of such quarterly period to the total number of
30 subscribers served by such person both within and without the state
31 on said dates; and (3) in the case of a person providing certified
32 competitive video service, such portion of the total gross earnings from
33 the transmission to subscribers in this state as is represented by the
34 total number of subscribers served by such person within this state on
35 the first and the last days of such quarterly period to the average of the
36 total number of subscribers served by such person both within and
37 without the state on said dates.

38 (c) The rates of tax on the gross earnings as determined in this
39 section shall be as follows: (1) Persons operating a community antenna
40 television system or a certified competitive video service, five per cent
41 of such gross earnings, reduced by any assessments made pursuant to
42 section 16-49 which are attributable to the year in which such tax is
43 assessed; and (2) persons operating a business that provides one-way
44 transmission to subscribers of video programming by satellite, five per
45 cent of such gross earnings, except that if the business does not
46 provide transmission of the Connecticut Television Network, as
47 defined in section 16-1, or its successor to all Connecticut subscribers,
48 the rate of tax shall be six per cent of such gross earnings.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2010, and applicable to quarterly periods commencing on and after July 1, 2010</i>	12-258
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Statement of Legislative Commissioners:

In section 1(c), "as defined in section 16-1" was added for clarity.

ET ***Joint Favorable Subst.-LCO***